

Senate File 303

H-8137

Amend Senate File 303, as amended, passed, and
reprinted by the Senate, as follows:

1. By striking everything after the enacting clause
and inserting:

<DIVISION I

RETIREMENT PAY TAX EXEMPTION

Section 1. Section 422.5, subsection 3, paragraph
a, Code 2014, is amended to read as follows:

a. The tax shall not be imposed on a resident or
nonresident whose net income, as defined in section
422.7, is thirteen thousand five hundred dollars or
less in the case of married persons filing jointly
or filing separately on a combined return, heads of
household, and surviving spouses or nine thousand
dollars or less in the case of all other persons;
but in the event that the payment of tax under this
division would reduce the net income to less than
thirteen thousand five hundred dollars or nine thousand
dollars as applicable, then the tax shall be reduced to
that amount which would result in allowing the taxpayer
to retain a net income of thirteen thousand five
hundred dollars or nine thousand dollars as applicable.
The preceding sentence does not apply to estates or
trusts. For the purpose of this subsection, the entire
net income, including any part of the net income not
allocated to Iowa, shall be taken into account. For
purposes of this subsection, net income includes all
amounts of pensions or other retirement income, except
for military retirement pay excluded under section
422.7, subsection 31A, paragraph "a", or section
422.7, subsection 31B, paragraph "a", received from any
source which is not taxable under this division as a
result of the government pension exclusions in section
422.7, or any other state law. If the combined net
income of a husband and wife exceeds thirteen thousand
five hundred dollars, neither of them shall receive
the benefit of this subsection, and it is immaterial
whether they file a joint return or separate returns.
However, if a husband and wife file separate returns
and have a combined net income of thirteen thousand
five hundred dollars or less, neither spouse shall
receive the benefit of this paragraph, if one spouse
has a net operating loss and elects to carry back or
carry forward the loss as provided in section 422.9,
subsection 3. A person who is claimed as a dependent
by another person as defined in section 422.12 shall
not receive the benefit of this subsection if the
person claiming the dependent has net income exceeding
thirteen thousand five hundred dollars or nine thousand
dollars as applicable or the person claiming the

1 dependent and the person's spouse have combined net
2 income exceeding thirteen thousand five hundred dollars
3 or nine thousand dollars as applicable.

4 Sec. 2. Section 422.5, subsection 3B, paragraph a,
5 Code 2014, is amended to read as follows:

6 a. The tax shall not be imposed on a resident or
7 nonresident who is at least sixty-five years old on
8 December 31 of the tax year and whose net income,
9 as defined in section 422.7, is thirty-two thousand
10 dollars or less in the case of married persons
11 filing jointly or filing separately on a combined
12 return, heads of household, and surviving spouses or
13 twenty-four thousand dollars or less in the case of all
14 other persons; but in the event that the payment of
15 tax under this division would reduce the net income to
16 less than thirty-two thousand dollars or twenty-four
17 thousand dollars as applicable, then the tax shall be
18 reduced to that amount which would result in allowing
19 the taxpayer to retain a net income of thirty-two
20 thousand dollars or twenty-four thousand dollars as
21 applicable. The preceding sentence does not apply to
22 estates or trusts. For the purpose of this subsection,
23 the entire net income, including any part of the net
24 income not allocated to Iowa, shall be taken into
25 account. For purposes of this subsection, net income
26 includes all amounts of pensions or other retirement
27 income, except for military retirement pay excluded
28 under section 422.7, subsection 3lA, paragraph "a",
29 or section 422.7, subsection 3lB, paragraph "a",
30 received from any source which is not taxable under
31 this division as a result of the government pension
32 exclusions in section 422.7, or any other state law.
33 If the combined net income of a husband and wife
34 exceeds thirty-two thousand dollars, neither of them
35 shall receive the benefit of this subsection, and it
36 is immaterial whether they file a joint return or
37 separate returns. However, if a husband and wife file
38 separate returns and have a combined net income of
39 thirty-two thousand dollars or less, neither spouse
40 shall receive the benefit of this paragraph, if one
41 spouse has a net operating loss and elects to carry
42 back or carry forward the loss as provided in section
43 422.9, subsection 3. A person who is claimed as a
44 dependent by another person as defined in section
45 422.12 shall not receive the benefit of this subsection
46 if the person claiming the dependent has net income
47 exceeding thirty-two thousand dollars or twenty-four
48 thousand dollars as applicable or the person claiming
49 the dependent and the person's spouse have combined
50 net income exceeding thirty-two thousand dollars or

1 twenty-four thousand dollars as applicable.
2 Sec. 3. Section 422.7, Code 2014, is amended by
3 adding the following new subsection:
4 NEW SUBSECTION. 31A. *a.* Subtract, to the extent
5 included, retirement pay received by a taxpayer from
6 the federal government for military service performed
7 in the armed forces, the armed forces military reserve,
8 or national guard.
9 *b.* The exclusion of retirement pay under this
10 subsection is in addition to any exclusion provided
11 under subsection 31.
12 Sec. 4. Section 422.7, Code 2014, is amended by
13 adding the following new subsection:
14 NEW SUBSECTION. 31B. *a.* Subtract, to the extent
15 included, amounts received as survivor benefits by a
16 taxpayer from the federal government pursuant to 10
17 U.S.C. §1447, et seq.
18 *b.* The exclusion of survivor benefits under this
19 subsection is in addition to any exclusion provided
20 under subsection 31.
21 Sec. 5. RETROACTIVE APPLICABILITY. This division
22 of this Act applies retroactively to January 1, 2014,
23 for tax years beginning on or after that date.
24 DIVISION II
25 PROPERTY OF ASSOCIATIONS OF WAR VETERANS
26 Sec. 6. Section 427.1, subsection 5, Code 2014, is
27 amended to read as follows:
28 5. *Property of associations of war veterans.*
29 *a.* The property of any organization composed wholly
30 of veterans of any war, when such property is, except
31 as otherwise provided in this subsection or subsection
32 14, devoted entirely to its own use and not held for
33 pecuniary profit.
34 *b.* The operation of bingo games on property of such
35 organization shall not adversely affect the exemption
36 of that property under this subsection if all proceeds,
37 in excess of expenses, are used for the legitimate
38 purposes of the organization.
39 *c.* The occasional or irregular lease or rental of
40 all or a portion of the property of such organization
41 shall not adversely affect the exemption of that
42 property under this subsection if the proceeds from
43 such lease or rental do not exceed two hundred fifty
44 dollars per lease or rental, and the proceeds, in
45 excess of expenses, are used for the legitimate
46 purposes of the organization. In addition, the
47 occasional or irregular lease or rental shall be
48 considered a use for the appropriate objects of the
49 organization for purposes of subsection 14.
50 Sec. 7. IMPLEMENTATION OF ACT. Section 25B.7 does

1 not apply to this division of this Act.

2 Sec. 8. EFFECTIVE UPON ENACTMENT. This division of
3 this Act, being deemed of immediate importance, takes
4 effect upon enactment.

5 Sec. 9. RETROACTIVE APPLICABILITY. This division
6 of this Act applies retroactively to January 1, 2014,
7 for assessment years beginning on or after that date.

8 DIVISION III
9 LICENSE PLATES

10 Sec. 10. Section 35A.11, Code 2014, is amended to
11 read as follows:

12 **35A.11 Veterans license fee fund.**

13 1. A veterans license fee fund is created in the
14 state treasury under the control of the commission.
15 Notwithstanding section 12C.7, interest or earnings
16 on moneys in the veterans license fee fund shall be
17 credited to the veterans license fee fund. Moneys in
18 the fund are appropriated to the commission to be used
19 to fulfill the responsibilities of the commission.

20 2. The fund created in this section shall include
21 the fees credited by the treasurer of state from the
22 sale annual validation of the following special motor
23 vehicle registration plates:

24 ~~1. Veteran special plates issued pursuant to~~
25 ~~section 321.34, subsection 13, paragraph "d".~~

26 ~~2. a.~~ National guard special plates issued
27 pursuant to section 321.34, subsection 16.

28 ~~3. b.~~ Pearl Harbor special plates issued pursuant
29 to section 321.34, subsection 17.

30 ~~4. c.~~ Purple heart special plates issued pursuant
31 to section 321.34, subsection 18.

32 ~~5. d.~~ United States armed forces retired special
33 plates issued pursuant to section 321.34, subsection
34 19.

35 ~~6. e.~~ Silver star and bronze star special plates
36 issued pursuant to section 321.34, subsection 20.

37 ~~7. f.~~ Distinguished service cross, navy cross,
38 and air force cross special plates issued pursuant to
39 section 321.34, subsection 20A.

40 ~~8. g.~~ Soldier's medal, navy and marine corps
41 medal, and airman's medal special plates issued
42 pursuant to section 321.34, subsection 20B.

43 ~~9. h.~~ Combat infantryman badge, combat action
44 badge, combat action ribbon, air force combat action
45 medal, and combat medical badge plates issued pursuant
46 to section 321.34, subsection 20C.

47 ~~10. i.~~ Gold star special plates issued pursuant to
48 section 321.34, subsection 24.

49 j. United States veteran special plates issued
50 pursuant to section 321.34, subsection 27.

1 Sec. 11. Section 321.34, subsection 16, paragraph
2 a, Code 2014, is amended to read as follows:
3 a. An owner referred to in subsection 12 who is a
4 member of the national guard, as defined in chapter
5 29A, may, upon written application to the department,
6 order special registration plates with a national
7 guard processed emblem with the emblem designed by the
8 department in cooperation with the adjutant general
9 which emblem signifies that the applicant is a member
10 of the national guard. The application shall be
11 approved by the department in consultation with the
12 adjutant general. The special plate fees collected by
13 the director under subsection 12, ~~paragraphs~~ paragraph
14 "a" and "c", from the issuance and annual validation
15 of letter-number designated national guard plates,
16 and subsection 12, paragraph "c", from the issuance
17 and annual validation of personalized national guard
18 plates shall be paid monthly to the treasurer of
19 state and deposited in the road use tax fund. The
20 treasurer of state shall transfer monthly from the
21 statutory allocations fund created under section
22 321.145, subsection 2, to the veterans license fee fund
23 created in section 35A.11 the amount of the special
24 fees collected under subsection 12, paragraph "a", in
25 the previous month for national guard plates. Special
26 registration plates with a national guard processed
27 emblem shall be surrendered, as provided in subsection
28 12, in exchange for regular registration plates upon
29 termination of the owner's membership in the active
30 national guard.

31 Sec. 12. Section 321.34, subsection 16, Code 2014,
32 is amended by adding the following new paragraph:

33 NEW PARAGRAPH. Ob. Notwithstanding subsection 12,
34 paragraph "a", an owner who is approved for special
35 registration plates under this subsection shall be
36 issued one set of special registration plates with a
37 national guard processed emblem at no charge.

38 Sec. 13. Section 321.34, subsection 17, paragraph
39 a, Code 2014, is amended to read as follows:

40 a. An owner referred to in subsection 12 who was at
41 Pearl Harbor, Hawaii, as a member of the armed services
42 of the United States on December 7, 1941, may, upon
43 written application to the department, order special
44 registration plates with a Pearl Harbor processed
45 emblem. The emblem shall be designed by the department
46 in consultation with service organizations. The
47 application is subject to approval by the department.
48 The special plate fees collected by the director under
49 subsection 12, ~~paragraphs~~ paragraph "a" and "c", from
50 the issuance and annual validation of letter-number

1 designated Pearl Harbor plates, and subsection 12,
2 paragraph "c", from the issuance and annual validation
3 of personalized Pearl Harbor plates shall be paid
4 monthly to the treasurer of state and deposited in
5 the road use tax fund. The treasurer of state shall
6 transfer monthly from the statutory allocations fund
7 created under section 321.145, subsection 2, to the
8 veterans license fee fund created in section 35A.11 the
9 amount of the special fees collected under subsection
10 12, paragraph "a", in the previous month for Pearl
11 Harbor plates.

12 Sec. 14. Section 321.34, subsection 17, Code 2014,
13 is amended by adding the following new paragraph:

14 NEW PARAGRAPH. *Ob.* Notwithstanding subsection 12,
15 paragraph "a", an owner who is approved for special
16 registration plates under this subsection shall be
17 issued one set of special registration plates with a
18 Pearl Harbor processed emblem at no charge.

19 Sec. 15. Section 321.34, subsection 18, paragraph
20 a, Code 2014, is amended to read as follows:

21 a. An owner referred to in subsection 12 who was
22 awarded a purple heart medal by the United States
23 government for wounds received in military or naval
24 combat against an armed enemy of the United States
25 may, upon written application to the department and
26 presentation of satisfactory proof of the award of the
27 purple heart medal, order special registration plates
28 with a purple heart processed emblem. The design of
29 the emblem shall include a representation of a purple
30 heart medal and ribbon. The application is subject to
31 approval by the department in consultation with the
32 adjutant general. The special plate fees collected by
33 the director under subsection 12, ~~paragraphs~~ paragraph
34 "a" and "c", from the issuance and annual validation
35 of letter-number designated purple heart plates, and
36 subsection 12, paragraph "c", from the issuance and
37 annual validation of personalized purple heart plates
38 shall be paid monthly to the treasurer of state and
39 deposited in the road use tax fund. The treasurer
40 of state shall transfer monthly from the statutory
41 allocations fund created under section 321.145,
42 subsection 2, to the veterans license fee fund created
43 in section 35A.11 the amount of the special fees
44 collected under subsection 12, paragraph "a", in the
45 previous month for purple heart plates.

46 Sec. 16. Section 321.34, subsection 18, Code 2014,
47 is amended by adding the following new paragraph:

48 NEW PARAGRAPH. *Ob.* Notwithstanding subsection 12,
49 paragraph "a", an owner who is approved for special
50 registration plates under this subsection shall be

1 issued one set of special registration plates with a
2 purple heart processed emblem at no charge.

3 Sec. 17. Section 321.34, subsection 19, paragraph
4 a, Code 2014, is amended to read as follows:

5 a. An owner referred to in subsection 12 who is a
6 retired member of the United States armed forces may,
7 upon written application to the department and upon
8 presentation of satisfactory proof of membership, order
9 special registration plates with a United States armed
10 forces retired processed emblem. The emblem shall be
11 designed by the department in consultation with service
12 organizations. The application is subject to approval
13 by the department. For purposes of this subsection,
14 a person is considered to be retired if the person is
15 recognized by the United States armed forces as retired
16 from the United States armed forces. The special plate
17 fees collected by the director under subsection 12,
18 ~~paragraphs paragraph "a" and "c", from the issuance~~
19 ~~and annual validation of letter-number designated~~
20 ~~armed forces retired plates, and subsection 12,~~
21 ~~paragraph "c", from the issuance and annual validation~~
22 ~~of personalized armed forces retired plates shall be~~
23 ~~paid monthly to the treasurer of state and deposited in~~
24 ~~the road use tax fund. The treasurer of state shall~~
25 ~~transfer monthly from the statutory allocations fund~~
26 ~~created under section 321.145, subsection 2, to the~~
27 ~~veterans license fee fund created in section 35A.11 the~~
28 ~~amount of the special fees collected under subsection~~
29 ~~12, paragraph "a", in the previous month for armed~~
30 ~~forces retired plates.~~

31 Sec. 18. Section 321.34, subsection 19, Code 2014,
32 is amended by adding the following new paragraph:

33 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,
34 paragraph "a", an owner who is approved for special
35 registration plates under this subsection shall be
36 issued one set of special registration plates with an
37 armed forces retired processed emblem at no charge.

38 Sec. 19. Section 321.34, subsection 20, paragraph
39 a, Code 2014, is amended to read as follows:

40 a. An owner referred to in subsection 12 who
41 was awarded a silver or a bronze star by the United
42 States government, may, upon written application to
43 the department and presentation of satisfactory proof
44 of the award of the silver or bronze star, order
45 special registration plates with a silver or bronze
46 star processed emblem. The emblem shall be designed
47 by the department in consultation with the adjutant
48 general. The special plate fees collected by the
49 director under subsection 12, ~~paragraphs paragraph "a"~~
50 ~~and "c", from the issuance and annual validation of~~

1 letter-number designated silver star and bronze star
2 plates, and subsection 12, paragraph "c", from the
3 issuance and annual validation of personalized silver
4 star and bronze star plates shall be paid monthly
5 to the treasurer of state and deposited in the road
6 use tax fund. The treasurer of state shall transfer
7 monthly from the statutory allocations fund created
8 under section 321.145, subsection 2, to the veterans
9 license fee fund created in section 35A.11 the amount
10 of the special fees collected under subsection 12,
11 paragraph "a", in the previous month for silver star
12 and bronze star plates.

13 Sec. 20. Section 321.34, subsection 20, Code 2014,
14 is amended by adding the following new paragraph:

15 NEW PARAGRAPH. *Ob.* Notwithstanding subsection 12,
16 paragraph "a", an owner who is approved for special
17 registration plates under this subsection shall be
18 issued one set of special registration plates with
19 a silver star or bronze star processed emblem at no
20 charge.

21 Sec. 21. Section 321.34, subsection 20A, paragraph
22 a, Code 2014, is amended to read as follows:

23 a. An owner referred to in subsection 12 who was
24 awarded a distinguished service cross, a navy cross,
25 or an air force cross by the United States government
26 may, upon written application to the department and
27 presentation of satisfactory proof of the award, order
28 special registration plates with a distinguished
29 service cross, navy cross, or air force cross processed
30 emblem. The emblem shall be designed by the department
31 in consultation with the adjutant general. The special
32 plate fees collected by the director under subsection
33 12, ~~paragraphs paragraph "a" and "c",~~ from the issuance
34 and annual validation of letter-number designated
35 distinguished service cross, navy cross, and air force
36 cross plates, and subsection 12, paragraph "c", from
37 the issuance and annual validation of personalized
38 distinguished service cross, navy cross, and air force
39 cross plates shall be paid monthly to the treasurer
40 of state and deposited in the road use tax fund. The
41 treasurer of state shall transfer monthly from the
42 statutory allocations fund created under section
43 321.145, subsection 2, to the veterans license fee fund
44 created in section 35A.11 the amount of the special
45 fees collected under subsection 12, paragraph "a", in
46 the previous month for distinguished service cross,
47 navy cross, and air force cross plates.

48 Sec. 22. Section 321.34, subsection 20A, Code 2014,
49 is amended by adding the following new paragraph:

50 NEW PARAGRAPH. *Ob.* Notwithstanding subsection 12,

1 paragraph "a", an owner who is approved for special
2 registration plates under this subsection shall be
3 issued one set of special registration plates with a
4 distinguished service cross, navy cross, or air force
5 cross processed emblem at no charge.

6 Sec. 23. Section 321.34, subsection 20B, paragraph
7 a, Code 2014, is amended to read as follows:

8 a. An owner referred to in subsection 12 who was
9 awarded a soldier's medal, a navy and marine corps
10 medal, or an airman's medal by the United States
11 government may, upon written application to the
12 department and presentation of satisfactory proof of
13 the award, order special registration plates with
14 a soldier's medal, navy and marine corps medal, or
15 airman's medal processed emblem. The emblem shall be
16 designed by the department in consultation with the
17 adjutant general. The special plate fees collected by
18 the director under subsection 12, ~~paragraphs paragraph~~
19 ~~"a" and "c"~~, from the issuance and annual validation
20 of letter-number designated soldier's medal, navy and
21 marine corps medal, and airman's medal plates, and
22 subsection 12, paragraph "c", from the issuance and
23 annual validation of personalized soldier's medal, navy
24 and marine corps medal, and airman's medal plates shall
25 be paid monthly to the treasurer of state and deposited
26 in the road use tax fund. The treasurer of state shall
27 transfer monthly from the statutory allocations fund
28 created under section 321.145, subsection 2, to the
29 veterans license fee fund created in section 35A.11 the
30 amount of the special fees collected under subsection
31 12, paragraph "a", in the previous month for soldier's
32 medal, navy and marine corps medal, and airman's medal
33 plates.

34 Sec. 24. Section 321.34, subsection 20B, Code 2014,
35 is amended by adding the following new paragraph:

36 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,
37 paragraph "a", an owner who is approved for special
38 registration plates under this subsection shall be
39 issued one set of special registration plates with
40 a soldier's medal, navy and marine corps medal, or
41 airman's medal processed emblem at no charge.

42 Sec. 25. Section 321.34, subsection 20C, paragraph
43 b, Code 2014, is amended to read as follows:

44 b. An owner referred to in subsection 12 who was
45 awarded a combat infantryman badge, combat action
46 badge, combat action ribbon, air force combat action
47 medal, or combat medical badge by the United States
48 government may, upon written application to the
49 department and presentation of satisfactory proof of
50 the award, order special registration plates with a

1 combat infantryman badge, combat action badge, combat
2 action ribbon, air force combat action medal, or combat
3 medical badge processed emblem. The special plate
4 fees collected by the director under subsection 12,
5 ~~paragraphs paragraph "a" and "c", from the issuance and~~
6 ~~annual validation of letter-number designated combat~~
7 ~~infantryman badge, combat action badge, combat action~~
8 ~~ribbon, air force combat action medal, and combat~~
9 ~~medical badge plates, and subsection 12, paragraph~~
10 ~~"c", from the issuance and annual validation of~~
11 ~~personalized combat infantryman badge, combat action~~
12 ~~badge, combat action ribbon, air force combat action~~
13 ~~medal, and combat medical badge plates shall be paid~~
14 ~~monthly to the treasurer of state and deposited in~~
15 ~~the road use tax fund. The treasurer of state shall~~
16 ~~transfer monthly from the statutory allocations fund~~
17 ~~created under section 321.145, subsection 2, to the~~
18 ~~veterans license fee fund created in section 35A.11 the~~
19 ~~amount of the special fees collected under subsection~~
20 ~~12, paragraph "a", in the previous month for combat~~
21 ~~infantryman badge, combat action badge, combat action~~
22 ~~ribbon, air force combat action medal, and combat~~
23 ~~medical badge plates.~~

24 Sec. 26. Section 321.34, subsection 20C, Code 2014,
25 is amended by adding the following new paragraph:

26 NEW PARAGRAPH. *0c.* Notwithstanding subsection 12,
27 paragraph "a", an owner who is approved for special
28 registration plates under this subsection shall be
29 issued one set of special registration plates with a
30 combat infantryman badge, combat action badge, combat
31 action ribbon, air force combat action medal, and
32 combat medical badge distinguishing processed emblem
33 at no charge.

34 Sec. 27. Section 321.34, subsection 24, Code 2014,
35 is amended to read as follows:

36 24. *Gold star plates.*

37 *a.* An owner referred to in subsection 12 who is
38 the surviving spouse, parent, child, or sibling of
39 a deceased member of the United States armed forces
40 who died while serving on active duty during a time
41 of military conflict or who died as a result of such
42 service may order special registration plates bearing
43 a gold star emblem upon written application to the
44 department accompanied by satisfactory supporting
45 documentation as determined by the department. The
46 gold star emblem shall be designed by the department in
47 cooperation with the commission of veterans affairs.
48 The special plate fees collected by the director under
49 subsection 12, ~~paragraphs paragraph "a" and "c", from~~
50 ~~the issuance and annual validation of letter-number~~

1 designated gold star plates, and subsection 12,
2 paragraph "c", from the issuance and annual validation
3 of personalized gold star plates shall be paid monthly
4 to the treasurer of state and deposited in the road
5 use tax fund. The treasurer of state shall transfer
6 monthly from the statutory allocations fund created
7 under section 321.145, subsection 2, to the veterans
8 license fee fund created in section 35A.11 the amount
9 of the special fees collected under subsection 12,
10 paragraph "a", in the previous month for gold star
11 plates.

12 b. Notwithstanding subsection 12, paragraph "a",
13 an owner who is approved for special registration
14 plates under this subsection shall be issued one set of
15 special registration plates bearing a gold star emblem
16 at no charge.

17 Sec. 28. Section 321.34, Code 2014, is amended by
18 adding the following new subsection:

19 NEW SUBSECTION. 27. United States veteran plates.

20 a. An owner referred to in subsection 12 who served
21 in the armed forces of the United States and was
22 discharged under honorable conditions may, upon written
23 application to the department and upon presentation of
24 satisfactory proof of military service and discharge
25 under honorable conditions, order special registration
26 plates bearing a distinguishing processed emblem
27 depicting the word "veteran" below an image of the
28 American flag. The application is subject to approval
29 by the department. The special plate fees collected
30 by the director under subsection 12, paragraph "a",
31 from the annual validation of letter-number designated
32 United States veteran plates, and subsection 12,
33 paragraph "c", from the issuance and annual validation
34 of personalized United States veteran plates, shall be
35 paid monthly to the treasurer of state and deposited in
36 the road use tax fund. The treasurer of state shall
37 transfer monthly from the statutory allocations fund
38 created under section 321.145, subsection 2, to the
39 veterans license fee fund created in section 35A.11 the
40 amount of the special fees collected under subsection
41 12, paragraph "a", in the previous month for United
42 States veteran plates.

43 b. Notwithstanding subsection 12, paragraph "a",
44 an owner who is approved for a special registration
45 plate under this subsection shall be issued one set of
46 special registration plates bearing a distinguishing
47 processed emblem depicting the word "veteran" below an
48 image of the American flag at no charge.>

49 2. Title page, by striking lines 1 through 3 and
50 inserting <An Act relating to veterans, military

1 service members, and certain survivor beneficiaries and
2 including effective date and retroactive applicability
3 provisions.>

4 3. By renumbering, redesignating, and correcting
5 internal references as necessary.

COMMITTEE ON WAYS AND MEANS
SANDS of Louisa, Chairperson